

रजिस्टर्ड नं० पो० ६७



राजपत्र, हिमाचल प्रदेश

(असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, सोमवार, २२ जुलाई, १९६८/३१ आषाढ़, १८९०

GOVERNMENT OF HIMACHAL PRADESH

VIDHAN SABHA SECRETARIAT

NOTIFICATION

Simla-4, the 15th July, 1968

No. 1-50/68-VS.—In pursuance of Rule 135 of the Rules of Procedure, and Conduct of Business of Himachal Pradesh Legislative Assembly, 1964, the Punjab Professions Trades, Callings and Employment Taxation

६८० असाधारण राजपत्र, हिमाचल प्रदेश, २२ जुलाई, १९६८/३१ अगस्त, १९६०

(Himachal Pradesh Repealing) Bill, 1968 (Bill No. 34 of 1968) as introduced in the Legislative Assembly on the 15th July, 1968 is hereby published in the Himachal Pradesh Government Gazette,

SURENDRANATH,
Under Secretary.

Bill No. 34 of 1968

**THE PUNJAB PROFESSIONS, TRADES, CALLINGS AND
EMPLOYMENTS TAXATION (HIMACHAL PRADESH
REPEALING) BILL, 1968**

(AS INTRODUCED IN THE LEGISLATIVE ASSEMBLY)

A
BILL

to repeal the Punjab Professions, Trades, Callings and Employments Taxation Act, 1956, as in force in the areas transferred to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966.

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Nineteenth Year of the Republic of India as follows:—

1. (1) This Act may be called the Punjab Professions, Trades, Callings and Employments Taxation (Himachal Pradesh Repealing) Act, 1968.

Short title
and comm-
encement.

(2) It shall be deemed to have come into force on the 1st of April, 1967.

2. The Punjab Professions, Trades, Callings and Employments Taxation Act, 1956, as in force in the areas transferred to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966, is hereby repealed.

Repeal of
Punjab Act
7 of 1956.

3. The repeal of the Act under section 2 shall not affect,—

Savings.

- (a) the previous operation of the said Act or anything duly done or suffered thereunder; or
 - (b) any right, privilege, obligation or liability acquired, accrued or incurred under the said Act; or
 - (c) any penalty, forfeiture or punishment incurred in respect of any offence committed against the said Act; or
 - (d) any investigation, legal proceedings or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid;
- and any such investigation, legal proceedings or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if the said Act had not been repealed.

STATEMENT OF OBJECTS AND REASONS

The Punjab Professions, Trades, Callings and Employments Taxation Act, 1956, as in force in the areas transferred to Himachal Pradesh, provides for the levy of professions tax, while no such tax is charged in the areas of old Himachal Pradesh. With a view to giving relief to the persons affected in the transferred territories and bringing about uniformity and rationalisation in the tax structure throughout Himachal Pradesh, the enactment in force in the merged areas is proposed to be repealed by this Bill.

SIMLA:
The 15th July, 1968.

SUKH RAM,
Development Minister.

FINANCIAL MEMORANDUM

With this repealing Bill, the Government would be losing a revenue of Rs. 2,52,096 per year.

MEMORANDUM ON DELEGATED LEGISLATION

Nil

RECOMMENDATIONS OF THE ADMINISTRATOR UNDER SECTION 23 OF THE GOVERNMENT OF UNION TERRITORIES ACT, 1963

[Noting in paras 3-8 of the Excise and Taxation Department File No. 14-13/66 E&T (Part)].

The Administrator having been informed of the subject matter of the Punjab Professions, Trades, Callings and Employments Taxation (Himachal Pradesh Repealing) Bill, 1968, recommends under section 23 of the Government of Union Territories Act, 1963, the introduction of the Bill.